

FY15 Federal Perkins Grant Budget Guidelines

This section provides some quick references to expenditures for Perkins and includes some new and/or different approaches. New items are in **Bold**.

Function and Object Codes Quick Guide

- Function Code 1000 Instruction “face-to-face” with students
- Function Code 2000 Support Services-enhance instruction (curriculum development and staff training)
- Object Codes Support Services 6300-Registrations for district employees
- Object Codes Support Services 6500-travel and per diem for district employees

Salaries

- Job descriptions are required for all positions paid by Perkins annually.
- If included on the grant, **upload the job description in Related Documents on the Sections page in the Job Description folder.**
- ***On the Budget Detail page include job title and FTE (i.e. Instructional aide .5 FTE) in the narrative description.***
- Salaries should be in Object Code 6100, benefits in Object Code 6200. If face to face with students use Function Code 1000, if support services use Function Code 2000.
- If new position paid by Perkins, indicate as such (i.e. .5 FTE Instruction Aide-New)
- ***Job titles listed in the budget details or on an objective must match the title on job description.***

Stipends

- Generally are in support services-Object Code 6100 with benefits in Object Code 6200 if a district employee.
- Paid for extra duty or extended contract pay (e.g., collaboration, curriculum writing)
- ***Narrative description on Budget Detail Page*** must include:
 - #hours X \$/hour X # people = Total stipend (40 hours X \$22/hour X 2 Auto teachers=\$1760)
 - Activities to be performed (i.e. POS collaboration with community college)

Substitutes

- Perkins can pay for substitute teachers while regular CTE teachers attend training and professional development (including CTSO activities).
- **If subs are substituting for any teacher other than CTE, a time and effort log must be kept.**
- Perkins does not cover subs for sick leave.
- Use budget codes 2200-6100 for all substitutes.
- ***Narrative description on Budget Detail Page*** for substitutes should indicate # sub days X \$/day=total sub \$ (25 sub days X \$85/day = \$2125)

Supplies: Must include program specific instructional consumable supplies and **not** include any general supplies.

- All program specific instructional supplies (1000-6600) must include a **general list of supplies with dollar amount and program area to be considered for approval.** (i.e. Supplies for Fashion Design such as tracing paper, pattern making paper, pins, cutting boards, thread, sample fabrics, plotter paper =\$500).
- If purchasing instructional software, list specific software, dollar amount and program.
- A multi-site district will need to include the supply list by site also.
- All support service supplies must also include a general list with dollar amount.
- Supply lists should be included in the ***narrative description of the Budget Details page.***
- Backup for detailed supply list with quantities should be available upon request.

Administrative Costs:

- Admin costs cannot exceed more than 5% of the total Perkins allocation.
- Admin costs include any expenditure in Support Services Admin + Indirect Costs.
- ***Grants Management system will validate the 5% cap and will not allow the application to be completed if the admin costs exceed 5%.***

Capital Outlay

- Cost is not a factor—items whose useful life must be equal to or longer than one year.
- Capital items must include a description (not just computers) and in the purpose area include the CTE program and site if a multi-site district. (i.e., Culinary Arts at Anywhere High School).
- Capital items must include quantity and dollar amount per unit.
- GPS will review the capital items with the Program Specialist for the CTE program area.
- Laptops, iPads and tablets are approvable expenditures depending on program, application and/or purpose. All must be housed in a secure cabinet or cart.
- **Reminder:** Follow the CTE Equipment Guidelines to insure all items are appropriately tagged, housed in a secure location, inventoried, etc. The district is responsible for providing the insurance for the items if lost or stolen and the maintenance agreement for repairs.

New Section-Professional Development

- None of the funds expended under Perkins can be used to support professional development and training activities which include entertainment costs.
- Perkins cannot be used to pay for any professional development or training activities which include **separate, identifiable entertainment costs**.
- Perkins can pay for the registration and travel, but not the entertainment costs.

CTSO Expenditures

Perkins could be used for the following although the State Priority and JTED funds still allow more leeway.

- Teacher registration (Object Code 6300) and travel including per diem (Object Code 6500) to CTSO conferences or CTSO professional development activities (Use Function Code 1000 or 2000 depending on activity)
- Non-district employee training on CTSO activities (1000-6300 or 2000-6300)
- CTSO instructional or training materials utilized in instruction to ALL students in a program (1000-6600)
- CTSO Advisor stipend (1000-6100)
- Subs while teachers attend CTSO activities and professional development (2000-6100)
- Classroom set of CTSO jackets that stay in classroom and are not personalized (2100-6800)
- Instructional supplies and capital equipment for CTSO activities and presentations (1000-6600 or 1000-6700)

Career Exploration Reminders

- Perkins can be used for **some** career exploration expenditures.
- Perkins **cannot** be used to buy equipment for career exploration in 7th and 8th grade.
- Perkins **can** be used for equipment if career exploration is offered in 9th grade.
- Perkins **can** be used for career exploration instructional materials, including software at 7th, 8th or 9th.
- Perkins **cannot** be used for staff salaries at 7th and 8th grade.
- Perkins **can** be used for professional development activities for 7th and 8th grade staff.
- Note: Perkins is for use in secondary schools and Perkins defines "secondary schools" as having the meaning given the term in section 5210 and 9101 of the ESEA of 1965. That states "the term secondary school means a nonprofit institutional day or residential school, including a public secondary charter school that provides secondary education, as determined under State law". For the Arizona definition of secondary schools, refer to ARS §15-781.1. It states "career and technical education and vocational education means vocational and technical preparation programs for pupils in grades nine through twelve".

Programs of Study Expenditures (POS)

- All districts must obligate the necessary expenditures of their Perkins allocation (excluding capital outlay) for POS activities per the assurances.
- See specific information on POS expenditures in ADE's *Program of Study Development and Implementation Guide*.
- The POS expenditures must be identified and described on the **POS objective**.